



# PRELIMINARY BUDGET DATA SHEET

FY 2014-2015

Revision #2

## Addition of Riverview Elementary

County: 26 Liberty

District: 1224 Liberty Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2015 final budget form.

1. CERTIFIED ANB		FY 2014-2015		3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 LIBERTY K-8	15	40,000.00	78,369.00	18	40,000.00	94,037.40*
E2 RIVERVIEW EL	6	40,000.00	31,353.00	7	40,000.00	36,577.80*
2. * DIRECT STATE AID .....						94,145.00
3. Quality Educator .....						6,084.00
4. At Risk Student .....						844.89
5. * Indian Education For All .....						510.00
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						375.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						152.25
Related Services Block Grant Rate [RSBG] per ANB .....						50.75
Threshold to Determine Disproportionate Costs .....						1.790267741
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						3,197.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						3,197.25
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,065.75
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						1,055.09
f(ii). District's Required Match for RSBG [8b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....						351.70
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						1,406.79
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						4,604.04

County: 26 Liberty  
 District: 1224 Liberty Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures	4,107.54	0.00	0.00
Total K-12 expenditures prorated by FY13 ANB			
b. FY2012-2013 amount to avoid reversion	4,107.54	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.790267741 ) then			
[a - (b * 1.790267741)] * 0.4			

#### 9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	181,208.50
*c. Maximum Budget Limit	224,823.59
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	190,552.58
*e. Highest Budget With A Vote	224,823.59
*f. Highest Voted Amount (9e-9d)	34,271.01

#### 10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	125,781.31
*b. FY 2013-2014 Maximum Budget	155,587.31
*c. FY 2013-2014 ANB	20
*d. FY 2013-2014 Adopted General Fund Budget	135,125.39
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	9,344.08

#### 11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	7,654,959	7,654,959
b. FY 2013-14 County ANB (Budgeted)	192	79
c. County Retirement Mill Value per ANB	39.87	96.90
<b>District</b>		
d. Tax Year 2013 District Taxable Value	130,541	N/A
e. FY 2013-14 District ANB (Budgeted)	20	N/A
f. District Debt Service Mill Value per ANB	6.53	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 26 Liberty  
District: 1224 Liberty Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a)	Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b)	2013-14 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	219,797,782.99	120,362,485.36
(c)	GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68
II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a)	Statewide GTB ratio (from c above)	21.73	N/A
(b)	2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	50,253.79	N/A
(c)	40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	1,524.10	N/A
(d)	District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	1,125,133.55	N/A
(e)	District taxable valuation (Tax Year 2013)***	130,541	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	995.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



# PRELIMINARY BUDGET DATA SHEET

FY 2014-2015

Revision #1

## Addition of Cool Spring Colony EI

County: 26 Liberty

District: 1236 Chester-Joplin-Inverness EI

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below.  
Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2015 final budget form.

1. CERTIFIED ANB		FY 2014-2015			3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement		ANB	*Basic Entitlement	*Per ANB Entitlement
E1 CHESTER-JOPLIN-INVERNI	110	40,000.00	573,661.00*		113	40,000.00	589,272.40
E2 COOL SPRING COLONY EL	15	40,000.00	78,369.00*		0	40,000.00	0.00
E4 SAGE CREEK K-8	17	40,000.00	88,814.80*		19	40,000.00	99,259.80
M1 CHESTER-JOPLIN-INVERNI	35	80,000.00	233,887.50*		37	80,000.00	247,234.00
2. * DIRECT STATE AID .....							525,105.34
3. Quality Educator .....							49,432.50
4. At Risk Student .....							6,149.86
5. * Indian Education For All .....							3,610.80
6. American Indian Achievement Gap .....							0.00
7. * Data For Achievement .....							2,655.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status? .....							Yes
Block Grant Rates							
Instructional Block Grant Rate [IBG] per ANB .....							152.25
Related Services Block Grant Rate [RSBG] per ANB .....							50.75
Threshold to Determine Disproportionate Costs .....							1.790267741
Special Education Allowable Cost Payments							
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....							26,948.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....							N/A
c. Reimbursement for Disproportionate Costs .....							0.00
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....							26,948.25
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....							8,982.75
Required Local Match							
* f(i). District's Required Match for IBG [8a X 0.33] .....							8,892.92
f(ii). District's Required Match for RSBG [8b X 0.33] .....							N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....							2,964.31
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....							11,857.23
Minimum Special Education Budget To Avoid Reversions							
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....							38,805.48

County: 26 Liberty  
District: 1236 Chester-Joplin-Inverness El

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	58,615.46	0.00	0.00
b. FY2012-2013 amount to avoid reversion	39,129.68	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741 ) then [a - (b * 1.790267741)] * 0.4	0.00	0.00	0.00

#### 9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	1,042,954.65
*c. Maximum Budget Limit	1,299,459.71
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,321,303.97
*e. Highest Budget With A Vote	1,321,303.97
*f. Highest Voted Amount (9e-9d)	0.00

#### 10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	1,024,460.64
*b. FY 2013-2014 Maximum Budget	1,272,445.07
*c. FY 2013-2014 ANB	177
*d. FY 2013-2014 Adopted General Fund Budget	1,309,691.94
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	322,682.95

#### 11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	7,654,959	7,654,959
b. FY 2013-14 County ANB (Budgeted)	192	79
c. County Retirement Mill Value per ANB	39.87	96.90
<b>District</b>		
d. Tax Year 2013 District Taxable Value	8,760,163	N/A
e. FY 2013-14 District ANB (Budgeted)	177	N/A
f. District Debt Service Mill Value per ANB	49.49	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 26 Liberty

District: 1236 Chester-Joplin-Inverness El

**General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies**

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b)	2013-14 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	219,797,782.99	120,362,485.36
(c)	GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	21.73	N/A
(b)	2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	408,172.70	N/A
(c)	40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	14,234.14	N/A
(d)	District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	9,178,900.63	N/A
(e)	District taxable valuation (Tax Year 2013)***	8,760,163	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	419.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



# PRELIMINARY BUDGET DATA SHEET

## FY 2014-2015

**County:** 26 Liberty

**District:** 1237 Chester-Joplin-Inverness HS

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2015 final budget form.

1. CERTIFIED ANB		FY 2014-2015			3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement		ANB	*Basic Entitlement	*Per ANB Entitlement
H1 CHESTER-JOPLIN-INVERNI	75	290,000.00	500,437.50		78	290,000.00	520,396.50*
2. * DIRECT STATE AID .....							
							362,247.24
3. Quality Educator .....							
							29,659.50
4. At Risk Student .....							
							1,127.90
5. * Indian Education For All .....							
							1,591.20
6. American Indian Achievement Gap .....							
							0.00
7. * Data For Achievement .....							
							1,170.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet							
Block Grant Eligibility Status? .....							Yes
Block Grant Rates							
Instructional Block Grant Rate [IBG] per ANB .....							152.25
Related Services Block Grant Rate [RSBG] per ANB .....							50.75
Threshold to Determine Disproportionate Costs .....							1.790267741
Special Education Allowable Cost Payments							
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....							11,418.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....							N/A
c. Reimbursement for Disproportionate Costs .....							5,844.00
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....							17,262.75
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....							3,806.25
Required Local Match							
* f(i). District's Required Match for IBG [8a X 0.33] .....							3,768.19
f(ii). District's Required Match for RSBG [8b X 0.33] .....							N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....							1,256.06
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....							5,024.25
Minimum Special Education Budget To Avoid Reversions							
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....							16,443.00

County: 26 Liberty

District: 1237 Chester-Joplin-Inverness HS

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures	0.00	46,733.57	0.00
Total K-12 expenditures prorated by FY13 ANB			
b. FY2012-2013 amount to avoid reversion	0.00	17,943.45	0.00
c. Reimbursement for disproportionate costs	0.00	5,844.00	0.00
If (a-b) > 0 and a > (b * 1.790267741 ) then			
[a - (b * 1.790267741)] * 0.4			

#### 9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	707,556.15
*c. Maximum Budget Limit	882,276.85
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE)	960,718.83
*e. Highest Budget With A Vote	983,065.73
*f. Highest Voted Amount (9e-9d)	22,346.90

#### 10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	725,077.51
*b. FY 2013-2014 Maximum Budget	903,883.59
*c. FY 2013-2014 ANB	83
*d. FY 2013-2014 Adopted General Fund Budget	982,569.14
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	253,162.68

#### 11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	7,654,959	7,654,959
b. FY 2013-14 County ANB (Budgeted)	192	79
c. County Retirement Mill Value per ANB	39.87	96.90
<b>District</b>		
d. Tax Year 2013 District Taxable Value	N/A	9,185,210
e. FY 2013-14 District ANB (Budgeted)	N/A	83
f. District Debt Service Mill Value per ANB	N/A	110.67
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68



County: 26 Liberty

District: 1237 Chester-Joplin-Inverness HS

**General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies**

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b)	2013-14 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	219,797,782.99	120,362,485.36
(c)	GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	N/A	39.68
(b)	2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	293,824.32
(c)	40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	N/A	8,222.25
(d)	District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	N/A	11,985,207.90
(e)	District taxable valuation (Tax Year 2013)***	N/A	9,185,210
(f)	If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	2,800.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.